

**UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY**

MERRILL LYNCH BUSINESS FINANCIAL  
SERVICES INC.,

Plaintiff,

-against-

ARTHUR KUPPERMAN; E. ROSS BROWNE;  
PAULETTE KRELMAN; PGB  
INTERNATIONAL, LLC; and J.P. MORGAN  
CHASE BANK, NATIONAL ASSOCIATION,

Defendants.

Case No. 06-Civ-4802 (DMC)

**DECLARATION**

**MICHAEL J. GOETTIG**, an attorney duly admitted to practice law in the District of New Jersey, declares upon penalty of perjury that the following statements are true:

1. I am associated with the law firm of Vedder Price, P.C., which represents the plaintiff Merrill Lynch Business Financial Services Inc. ("MLBFS") in the above-captioned action. The facts stated herein are based on my personal knowledge gained through representation of MLBFS and my review of files in this matter.

2. I make this declaration in support of MLBFS's Motion for Summary Judgment.

3. Attached as Exhibit A hereto are copies in minuscrit form of the pages referenced in the accompanying filings in support of MLBFS's motion for summary judgment of the October 23, 2006 deposition of the defendant Arthur Kupperman ("Kupperman") taken in this case.

4. Attached as Exhibit B hereto are copies in minuscrit form of all pages referenced in the accompanying filings in support of MLBFS's motion for summary judgment of the September 26, 2006 deposition of Kupperman taken in this case.

5. Attached as Exhibit C hereto are copies of all pages of the June 22, 2005 deposition of Kupperman referenced in the accompanying filings in support of MLBFS's motion for summary judgment. This deposition was conducted pursuant to a lawsuit initiated by Empresas Lourdes, a creditor of PITTRA G.B. International, Inc. ("PITTRA"), prior to Kupperman's invocation of the Fifth Amendment.

6. Attached as Exhibit D hereto is the New Jersey Business Entity Status Report for PITTRA.

7. Attached as Exhibit E hereto is the New Jersey Business Entity Status Report for PGB International, LLC. ("PGB")

8. Attached as Exhibit F hereto is a copy of the Asset Purchase Agreement between PITTRA and PGB dated June 5, 2003.

9. Attached as Exhibit G hereto is a letter from Paulette Krelman to Kupperman dated November 1, 2004.

10. Attached as Exhibit H hereto is a letter from E. Ross Browne to Kupperman dated November 1, 2004.

11. Attached as Exhibit I hereto is an e-mail exchange between Kupperman and Patrick J. Collins of Lazar Levine & Felix LLP produced by the law firm of Budd Lerner over the course of discovery in this matter.

12. A nationwide search in the LexisNexis commercial database for business entities bearing the name, "Escrow and Closing Services Ltd." returns no entities by that name. Attached as Exhibit J hereto is a screenshot showing the results of that search.

13. Attached hereto as Exhibit K is an e-mail dated January 31, 2006 between Kupperman and his attorneys at the time, produced by the law firm of Becker Meisel over the course of discovery in this matter.

14. Attached hereto as Exhibit L is an e-mail string dated February 7, 2006 between Kupperman and his attorneys at the time, produced by the law firm of Becker Meisel over the course of discovery in this matter.

15. Attached as Exhibit M hereto is the petition for voluntary bankruptcy filed by Kupperman on behalf of PITTRA on February 9, 2006.

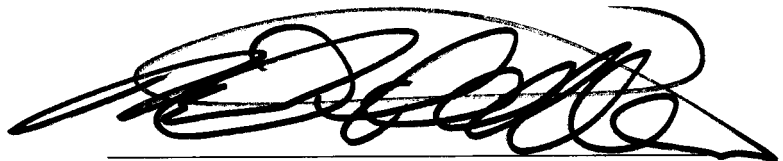
16. Attached hereto as Exhibit N is PITTRA's Declaration Concerning Debtors Schedules, filed on February 24, 2006 with the United States Bankruptcy Court in the District of New Jersey.

17. I have reviewed the audio transcript of the meeting of PITTRA creditors held pursuant to 11 U.S.C. 341 on March 3, 2006. In no fewer than six instances, Kupperman testified under oath before the trustee of the PITTRA bankruptcy that the reason why MLBFS was not listed on the creditor matrix was that MLBFS had been paid in full, and that that MLBFS

had waived its security interest in PITTRA's property. The relevant passages of the audio transcript, attached hereto as Exhibit O, may be found at the following time markers: 17:30; 20:00; 21:20; 29:48; 34:00; 36:37.

I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Dated: New York, New York.  
September 30, 2009

A handwritten signature in black ink, appearing to read 'Michael J. Goettig', written over a horizontal line.

Michael J. Goettig  
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